



AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF GOOGLE IRELAND HOLDINGS UNLIMITED COMPANY PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014

We have prepared this report pursuant to section 1277(1) of the Companies Act 2014 which requires the statutory auditors of a non-designated ULC to confirm that they audited the financial statements of the company for the relevant financial year and include within it the report made by them to the members of the company pursuant to section 391 on those financial statements.

This report has been prepared for, and only for, the purpose of reporting to the directors to confirm that, as statutory auditors, we audited the financial statements of the company for the relevant financial year and to include within our special report to the directors the report made to the members of the company pursuant to section 391 of the Companies Act 2014, so that the directors may attach this special report to their annual return filed with the Registrar as required by section 1277(2) of the Companies Act 2014 and for no other purpose. We do not, in giving this report, accept or assume responsibility for any other purpose or to any other person.

We confirm that we have audited the financial statements of Google Ireland Holdings Unlimited Company for the year ended 31 December 2016.

On 10 November 2017 we reported, as auditors of Google Ireland Holdings Unlimited Company to the members of the company on the financial statements for the year ended 31 December 2016 and our report was as follows:

"We have audited the financial statements of Google Ireland Holdings Unlimited Company for the year ended 31 December 2016 which comprise of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and the related notes 1 to 25. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 101 Reduced Disclosure Framework.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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COMPANY PURSUANT TO SECTION 1277(1) OF THE COMPANIES ACT 2014 (continued)**

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its profit for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 101 Reduced Disclosure Framework; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of sections 305 to 312 of the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Ernst & Young
Ernst & Young
Chartered Accountants and Statutory Audit Firm
Dublin

Date:

Certified a true copy:

Director

Kenneth Reister
Kenneth Reister
Secretary

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